IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 4TH JUNE 2007 / 14TH JYAISHTA 1929

WA.No. 2355 of 2005()

AGAINST THE JUDGEMENT IN WPC.10693/2005 Dated 03/08/2005
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APPELLANT: PETITIONER

AKBAR,
MADATHIPARAMBIL HOUSE,
CHOOLUR, EDATHIRUTHY,
THRISSUR.

BY ADV. SRI.K.B.GANGESH
SRI.ANIL GEORGE

RESPONDENTS: RESPONDENTS
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1. TAHASILDAR,
ASSESSING AUTHORITY UNDER THE BUILDING TAX ACT,
TALUK OFFICE, KODUNGALLUR.

2. STATE OF KERALA,
RE.BY THE SECRETARY TO GOVERNMENT,
DEPT.OF REVENUE, SECRETARIAT,
THIRUVANANTHAPURAM.

BY SPL. GOVERNMENT PLEADER (TAXES) SRI V.V.ASHOKAN

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD
ON 04/06/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.2355 of 2005

Dated, this the 4th day of June, 2007

JUDGMENT

H.L.Dattu, C.J.

This appeal is directed against the orders passed by the learned Single Judge in W.P.(C) No.10693/2005 dated 3.8.2005. By the impugned order the learned Single Judge has rejected the writ petition. That is how the writ petitioner has come before us in this writ appeal.

2. What was questioned by the petitioner before the learned Single Judge was an assessment order and the demand notice issued thereunder under the provisions of the Kerala Building Tax Act, 1975 (the Act, for short).

3. In our opinion, the learned Single Judge ought not to have entertained the writ petition and decided the case on merits, since the petitioner has a right of revision against the orders of assessment and the demand notice issued under the Act.

4. In view of the above, the following:

Order

i. The writ appeal is rejected.

ii. The appellant/assessee is at liberty to file an appropriate revision petition, if he so desires, within one month from today. If such a revision is filed within the time granted, the revisional authority shall decide the same without reference to the period of limitation. If, for any reason, the appellant does not file the revision petition within the time granted by this court, the

revisional authority need not entertain the revision petition. Ordered accordingly.

H.L. DATTU
CHIEF JUSTICE

K.T.SANKARAN
JUDGE

mt/DK.